IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME TAX APPEAL NOs. 22/2004 & 23 OF 2004

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

CORAM : J. P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
JUNE 26, 2007.

Heard Shri Jaiswal, learned counsel for the appellant.

Both these appeals were admitted on 16.3.2007, on the following common question of law.

"Whether on the facts and in circumstances of the case and in law, the Hon'ble Income Tax Appellate Tribunal was justified in law in allowing interest and salary received by the assessee from the firm where he is a partner and income from other sources on the ground that the return of income had been filed by the firm irrespective of the fact that the assessee did not file his return of income and, therefore, he was not entitled for any benefit in terms of section 158 BB (1) (ca) ?"

The learned counsel for the revenue

fairly states that the aforesaid question is answered by this Court against the revenue in the case of C.I.T. vs. Shamlal Balram Gurbani, reported at 249 ITR 501.

In this view of the matter, the aforesaid question is answered in the affirmative in favour of the assessee and against the revenue. Both the appeals are disposed of accordingly. No order as to costs.

JUDGE **JUDGE**

*GS.